

Aviation Fuel Schedule K1
Taxable Gallons Sold To Non-Federally Certificated
Air Carriers (Subject To The 9 Cent Fuel Tax)

		Account name				Account number		Month
Customer's name	Bill-of-lading number	Invoice date	Seller's invoice number	Tax collected	Gross gallons	Net gallons	Airport name	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
17.								
18.								
19.								

Report both gross and net gallons, and the actual tax collected.
Sort and total by airport name.
Attach to the Aviation Fuel Tax Return, form TC-109A.

Enter the Grand Total on elected reporting basis here and on line 17 of the Aviation Fuel Tax Return, TC-109A.

Licensed Utah Airports

Licensed Utah Airports are public use airports that can be publically or privately owned.

Please write the airport name from the “Licensed Utah Airports” list below on the front of this schedule under “Airport name.”

Beaver Municipal	Morgan County
Blanding Municipal	Mount Pleasant
San Juan County/Bluff	Canyonlands Needles Outpost
Brigham City Municipal	Nephi Municipal
Bryce Canyon	Ogden-Hinckley
Bullfrog Basin	Panguitch Municipal
Cal Black Memorial	Parowan
Canyonlands Field/Moab Airport	Provo Municipal
Carbon County/Price Airport	Richfield
Cedar City Regional	Roosevelt
Daggett County/Manila Airport	St George Municipal
Delta Municipal	Salina-Gunnison
Duchesne Municipal	Salt Lake City Airport Number 2
Dutch John	Salt Lake City International
Eagle Mountain/Jake Garn	Skypark (Woods Cross)
Escalante Municipal	Spanish Fork/Springville
Fillmore Municipal	Tooele Valley-Bolinder Field
Green River Municipal	Tremonton Municipal
Hanksville	Vernal/Uintah County
Heber Valley/Russ McDonald Field	Wayne Wonderland (Loa)
Huntington	Tooele County/Wendover Airport
Hurricane	
Junction	Other: For other airports not listed, describe by most commonly used name or closest city or town.
Kanab Municipal	
Logan-Cache	
Manti-Ephraim	
Milford Municipal	
Monticello	

Aviation fuel that is sold to an entity that holds a certificate issued by the Federal Aviation Administration authorizing that entity to conduct an all-cargo operation or scheduled operation as defined in 14 CFR Sec. 119.3 is subject to aviation fuel tax at 4 cents per gallon and is reported on TC-110K2. Aviation fuel sold for all other aircraft is reported on TC-110K1 and is taxed at a rate of 6 cents per gallon effective July 1, 1999, 8 cents per gallon effective July 1, 2000, and 9 cents per gallon effective July 1, 2001.

This schedule TC-110K1 is used to identify those aviation fuel gallons that are required to be taxed at the 9 cent rate and is used to allocate a portion of the tax to the applicable airport. Report both the “gross” gallons and the “net” gallons, sort and sub-total by airport destination. A grand total for all locations at the 9 cent rate should be calculated in your reporting basis and shown on this form and carried to line 17 of the Aviation Fuel Tax Return TC-109A.

59-1-401 (6) The penalty for failure to file ... a complete supporting schedule is \$50 for each ... schedule up to a maximum of \$1,000.

59-13-102 (1) “Aviation Fuel” means fuel that is sold at airports and used exclusively for the operation of aircraft. Any other use is subject to the provisions of 59-13 Part 2 Motor Fuel or 59-13 Part 3 Special Fuel and may be subject to the 24.5 cent excise tax. See the Aviation Fuel Tax Return TC109A line 11 for conversions to other fuel uses.

R865-13G-11 “Gross gallon” means the United States volumetric gallon with a liquid capacity of 231 cubic inches. “Net gallon” means the gross metered gallon with temperature correction in volume to 60 degrees Fahrenheit. All transactions such as purchases, sales or deductions, reported on the Aviation Fuel Tax Return TC-109A must be reported on a consistent and exclusive basis. The taxpayer shall not alternate the two methods on any return or during any 12-month period. Changes in basis may occur only on January 1 and must remain in effect 12 consecutive months. If the election is made to purchase and report under the net gallon basis, all invoices, bills of lading, and Aviation Fuel Tax Return schedules must include both the gross and net gallon amounts. The net gallon figure must then be carried to the Aviation Fuel Tax Return TC-109A for calculation of the tax on a consistent net basis.